



ASSURANCE STATEMENT

SGS Japan's Report on Sustainability Activities in the Eisai Value Creation Report 2021 and Eisai Environmental Report 2021

NATURE AND SCOPE OF THE ASSURANCE

SGS Japan Inc. was commissioned by Eisai Co., Ltd. (hereinafter referred to as "the Organization") to conduct an independent assurance of the Value Creation Report 2021 and the Environmental Report 2021 (hereinafter referred to as "the Report"). The scope of the assurance, based on the SGS Sustainability Report Assurance methodology, includes the stakeholder management process, water consumption and wastewater discharge, number of employees by region, ratio of women employees, number of male and female employees, ratio of women in management, percentage of handicapped employees, number of work-related accidents, frequency of work-related injuries that resulted in more than 4 days of work lost, and management systems supporting the reporting process. Refer to the attached sheet for the detailed scope of assurance.

The information contained in the Report and its presentation are the responsibility of the directors or governing body and the management of the Organization. SGS Japan Inc. has not been involved in the preparation of any of the material included in the Report.

Our responsibility is to express an opinion on the text, data and statements within the scope of assurance with the intention to inform all the Organization's stakeholders.

The SGS protocols are based upon internationally recognized guidance, including the Principles contained within the Global Reporting Initiative (GRI) Sustainability Reporting Guidelines for accuracy and reliability and the guidance on levels of assurance contained within the AA1000 Series of Standards and Guidance for Assurance Providers.

The Report has been assured at a moderate level of scrutiny using our protocols for:

- Evaluation of content veracity;
- AA1000 Assurance Standard (V3) Type 2 evaluation of the report content and supporting management systems against the AA1000 Accountability Principles (2018);

The assurance comprised a combination of pre-assurance research, interviews with the management and the division for Social Responsibility, verification and confirmation of vouchers, and review of related materials and records.

Financial data drawn directly from independently audited financial accounts has not been checked back to source as part of this assurance process.

STATEMENT OF INDEPENDENCE AND COMPETENCE

The SGS Group of companies is the world leader in inspection, testing and verification, operating in more than 140 countries and providing services including management systems and service certification; quality, environmental, social and ethical auditing and training; and environmental, social and sustainability report assurance. SGS Japan Inc. affirms our independence from the organization, being free from bias and conflicts of interest with the organization, its subsidiaries and stakeholders.

The assurance team was assembled based on the knowledge, experience and qualifications of the each team member for this assignment, and comprised auditors registered with auditors of ISO9001, ISO14001, ISO45001 and lead verifiers of greenhouse gas emissions.

ASSURANCE OPINION

Within the scope of the assurance activities employing the methodologies described above, nothing has come to our attention that caused us to believe that the information and data contained within the Report does not provide a fair and balanced description of the organization's sustainability activities for fiscal year 2020.

The assurance team is of the opinion that the Report can be used by the Reporting Organization's Stakeholders. We believe that the organization has chosen an appropriate level of assurance for this stage in their reporting.

AA1000 ACCOUNTABILITY PRINCIPLES (2018) CONCLUSIONS, FINDINGS AND RECOMMENDATIONS

Inclusivity

The organization identifies relationships with various media and social needs, such as SASB standards, GRI guidelines, SDGs, and communication with stakeholders, tackling issues and creating social value as business issues. Stakeholders are identified as patients, shareholders, and employees, and regular communication activities are conducted. The needs and expectations of stakeholders are input into the organization through these activities, and responses are considered.

From the above, this verification confirmed that the organization corresponds to the principles of inclusivity.

Materiality

Identified issues are prioritized from the three axes of "impact on business", "long-term investors' interests", and "social value creation ability". The materiality issues are determined, and the entire organization and relevant departments implement measures to address issues through business activities. These processes and materiality issues are disclosed through the report.

From the above, this verification confirmed that the organization is identifying important issues.

Responsiveness

Responses to identified materiality issues are implemented as business activities. Stakeholders are communicated with through various means, including direct dialogue. The content of the responses to the 22 materiality issues are disclosed through the report and other.

From the above, this verification confirmed that the organization is addressing issues.

Impact

Performance results related to the identified materiality issues are provided in the report, which includes detailed examples. Of the performance data identified as targets for verification, a portion of the data have been disclosed in terms of changes over time. However, there is room for improvement in future disclosures, as environmental and social impacts have not been disclosed.

From the above, this verification confirmed that the organization corresponds to the principles of impact.

For and on behalf of SGS Japan Inc.
Senior Executive & Director
Certification and Business Enhancement



AA1000
Licensed Report
000-8/V3-0B2X4

30 November, 2021

Signed: Yuji Takeuchi

The details of the scope of assurance

The scope		The boundary and period	The assertion
1	Water consumption and wastewater discharge	The organization, domestic and overseas consolidated subsidiaries 3 domestic manufacturing sites and 2 domestic research laboratories 6 overseas manufacturing sites and 2 overseas research laboratories 1 April 2020~31 March 2021	Water consumption: 3,501.7 (1,000 m ³) wastewater discharge: 2,883.3 (1,000m ³)
2	Number of employees by region	The organization, domestic and overseas consolidated subsidiaries Japan, 4 overseas regions 31 March 2021	Japan : 4,613 Americas : 1,820 EMEA : 1,166 China : 2,060 Asia and Latin America : 1,578
3	Ratio of women employees	The organization, domestic and overseas consolidated subsidiaries Japan, 4 overseas regions 31 March 2021	40 %
4	Number of male and female employees	The organization 31 March 2021	Male: 2,435 Female: 777
5	Ratio of women in management	The organization, domestic and overseas consolidated subsidiaries Japan, 4 overseas regions 31 March 2021	28 %
6	Percentage of handicapped employees	The organization Average for FY2020	2.63 %
7	Number of work-related accidents	The organization 1 April 2020~31 March 2021	21
8	Frequency of work-related injuries that resulted in more than 4 days of work lost	The organization 1 April 2020~31 March 2021	0